

**2003 Form 1**  
**State Supplements**

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Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$537,422,242	\$537,266,168
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$537,422,242	\$537,266,168

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Avista Corp			

## STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$398,534,451	\$378,938,902	\$138,887,791	\$158,327,266			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
\$398,534,451	\$378,938,902	\$138,887,791	\$158,327,266		\$0	20

Name of Respondent 1  Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	State of Washington Year of Report  December 31, 2003
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### ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	0.00	
4	(303) Miscellaneous Intangible Plant	0.00	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	(0.00)	
6	2. PRODUCTION PLANT	0.00	0.00
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements	941,300.37	
10	(312) Boiler Plant Equipment	23,978,018.74	560,789.05
11	(313) Engines and Engine Driven Generators	39,520,476.89	302,084.38
12	(314) Turbogenerator Units	0.00	
13	(315) Accessory Electric Equipment	13,378,456.54	40,915.93
14	(316) Misc. Power Plant Equipment	10,285,380.25	49,245.22
15	(317) Asset Retirement Costs for Steam Production	2,394,722.15	0.00
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0.00	1,114,206.00
17	B. Nuclear Production Plant	90,498,354.94	2,067,240.58
18	(320) Land and Land Rights		
19	(321) Structures and Improvements	0.00	
20	(322) Reactor Plant Equipment	0.00	
21	(323) Turbogenerator Units	0.00	
22	(324) Accessory Electric Equipment	0.00	
23	(325) Misc. Power Plant Equipment	0.00	
24	(326) Asset Retirement Costs for Nuclear Production	0.00	
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0.00	
26	C. Hydraulic Production Plant		0.00
27	(330) Land and Land Rights		
28	(331) Structures and Improvements	7,038,794.10	
29	(332) Reservoirs, Dams, and Waterways	15,132,920.89	3,202.14
30	(333) Water Wheels, Turbines, and Generators	43,488,300.22	368,311.75
31	(334) Accessory Electric Equipment	34,750,961.68	7,495.86
32	(335) Misc. Power Plant Equipment	9,384,807.32	37,933.31
33	(336) Roads, Railroads, and Bridges	904,530.65	0.00
34	(337) Asset Retirement Costs for Hydraulic Production	675,629.75	
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	0.00	
36	D. Other Production Plant	111,375,944.61	416,943.06
37	(340) Land and Land Rights		
38	(341) Structures and Improvements	277,819.46	397.38
39	(342) Fuel Holders, Products and Accessories	960,584.99	20,749.84
40	(343) Prime Movers	1,450,271.26	14.46
41	(344) Generators	18,739,265.26	(569,302.66)
42	(345) Accessory Electric Equipment	32,255,941.03	71,771.58
		586,681.91	13,648.77

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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0.00	(301)	2
			0.00	(302)	3
			(0.00)	(303)	4
0.00	0.00	0.00	0.00		5
					6
					7
			941,300.37	(310)	8
			24,538,807.79	(311)	9
46,601.22			39,775,960.05	(312)	10
			0.00	(313)	11
			13,419,372.47	(314)	12
72,808.73			10,261,816.74	(315)	13
0.00		98,802.29	2,493,524.44	(316)	14
			1,114,206.00	(317)	15
119,409.95	0.00	98,802.29	92,544,987.86		16
					17
			0	(320)	18
			0	(321)	19
			0	(322)	20
			0	(323)	21
			0	(324)	22
			0	(325)	23
			0	(326)	24
0.00	0.00	0.00	0.00		25
					26
			7,038,794.10	(330)	27
63,602.70			15,072,520.33	(331)	28
2,516.26			43,854,095.71	(332)	29
0.00			34,758,457.54	(333)	30
73,067.35			9,349,673.28	(334)	31
			904,530.65	(335)	32
			675,629.75	(336)	33
			0.00	(337)	34
139,186.31	0.00	0.00	111,653,701.36		35
					36
			278,216.84	(340)	37
			981,334.83	(341)	38
		(98,802.29)	1,351,483.43	(342)	39
0.00			18,169,962.60	(343)	40
			32,327,712.61	(344)	41
0.00		0.00	600,330.68	(345)	42

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (g)	Additions (c)	
43	(346) Misc. Power Plant Equipment	243,758.39	1,584.88	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44)	54,514,322.30	(461,135.75)	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	298,471,901.02	2,023,047.89	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	7,281,477.45	382,369.99	
49	(352) Structures and Improvements	4,786,651.13	67,618.64	
50	(353) Station Equipment	51,406,576.39	2,316,218.52	
51	(354) Towers and Fixtures	494,584.98	4,291.32	
52	(355) Poles and Fixtures	32,155,956.79	194,678.62	
53	(356) Overhead Conductors and Devices	25,838,508.43	262,130.13	
54	(357) Underground Conduit	561,147.87		
55	(358) Underground Conductors and Devices	1,317,533.40		
56	(359) Roads and Trails	85,366.27	0.00	
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	123,927,802.71	3,227,307.22	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	3,253,748.36	(300,343.86)	
61	(361) Structures and Improvements	7,334,363.77	103,662.80	
62	(362) Station Equipment	43,421,096.78	1,246,294.50	
63	(363) Storage Battery Equipment	0.00		
64	(364) Poles, Towers, and Fixtures	91,269,061.94	3,335,916.14	
65	(365) Overhead Conductors and Devices	61,094,203.66	2,384,370.64	
66	(366) Underground Conduit	27,435,865.70	1,500,004.57	
67	(367) Underground Conductors and Devices	49,219,176.18	1,972,213.35	
68	(368) Line Transformers	74,323,088.74	2,564,283.05	
69	(369) Services	51,787,957.97	2,012,496.44	
70	(370) Meters	16,483,468.43	708,587.92	
71	(371) Installations on Customer Premises	0.00		
72	(372) Leased Property on Customer Premises	0.00		
73	(373) Street Lighting and Signal Systems	11,286,474.67	505,119.02	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	436,908,506.20	16,032,604.57	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	0.00		
78	(390) Structures and Improvements	103,528.37		
79	(391) Office Furniture and Equipment	0.00		
80	(392) Transportation Equipment	2,290,427.78	369,734.59	
81	(393) Stores Equipment	21,952.91		
82	(394) Tools, Shop and Garage Equipment	975,758.96	106,277.43	
83	(395) Laboratory Equipment	258,343.54		
84	(396) Power Operated Equipment	7,949,075.40	509,562.82	
85	(397) Communication Equipment	2,777,348.11	272,704.15	
86	(398) Miscellaneous Equipment	0.00		
87	SUBTOTAL (Enter Total of lines 77 thru 86)	14,376,435.07	1,258,278.99	
88	(399) Other Tangible Property	0.00		
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87 thru 89)	14,376,435.07	1,258,278.99	
91	TOTAL (Accounts 101 and 106)	831,601,365.83	22,541,238.67	
92	(102) Electric Plant Purchased	0.00	0.00	
93	(Less) (102) Electric Plant Sold	0.00		
94	(103) Experimental Plant Unclassified	0.00	0.00	
95	TOTAL Electric Plant in Service	831,601,365.83	22,541,238.67	

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Avista Corp.				
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			245,343.27	(346) 43
				(347) 44
0.00	0.00	(98,802.29)	53,954,384.26	45
258,596.26	0.00	0.00	258,153,073.48	46
				47
			7,663,847.44	(350) 48
			4,854,269.77	(352) 49
691,350.67		(116,495.02)	52,914,949.22	(353) 50
			498,876.30	(354) 51
61,852.36			32,288,783.05	(355) 52
83,291.25			26,017,347.31	(356) 53
			561,147.87	(357) 54
			1,317,533.40	(358) 55
			85,366.27	(359) 56
				(359.1) 57
836,494.28	0.00	(116,495.02)	126,202,120.63	58
				59
		(1,738.67)	2,951,665.83	(360) 60
2,983.44		(31,009.69)	7,404,033.44	(361) 61
215,169.15		(630,845.33)	43,821,376.80	(362) 62
			0.00	(363) 63
74,971.62			94,530,006.46	(364) 64
96,483.94			63,382,090.36	(365) 65
23,613.70		8,912.94	28,921,169.51	(366) 66
249,312.54		179,644.63	51,121,721.62	(367) 67
603,688.05		208,967.93	76,492,651.67	(368) 68
58,116.46			53,742,337.95	(369) 69
403,219.14			16,788,837.21	(370) 70
			0.00	(371) 71
			0.00	(372) 72
57,377.15		0.00	11,734,216.54	(373) 73
				(374) 74
1,784,935.19	0.00	(266,068.19)	450,890,107.39	75
				76
			0.00	(389) 77
3,178.93		299,070.81	399,420.25	(390) 78
			0.00	(391) 79
87,354.41		(321,225.41)	2,251,582.55	(392) 80
			21,952.91	(393) 81
11,076.16			1,070,960.23	(394) 82
6,739.75			251,603.79	(395) 83
55,687.41			8,402,950.81	(396) 84
77,753.07		(64,882.53)	2,907,416.66	(397) 85
			0.00	(398) 86
241,789.73		(87,037.13)	15,305,887.20	87
			0.00	(399) 88
			0.00	(399.1) 89
241,789.73	0.00	(87,037.13)	15,305,887.20	90
3,121,815.46	0.00	(469,600.34)	850,551,188.70	91
			0.00	(102) 92
			0.00	93
			0.00	(103) 94
3,121,815.46	0.00	(469,600.34)	850,551,188.70	95



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## ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	140,383,063	134,189,390
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	140,245,055	135,534,939
5	Large (or Industrial)	37,026,002	37,061,920
6	(444) Public Street and Highway Lighting	3,291,926	3,241,336
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	752,091	790,713
10	TOTAL Sales to Ultimate Consumers	321,698,137 (1)	310,818,298
11	(447) Sales for Resale	68,625,588	61,303,397
12	TOTAL Sales of Electricity	390,323,725	372,121,695
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	390,323,725	372,121,695
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	340,754	328,993
18	(453) Sales of Water and Water Power	453,494	58,862
19	(454) Rent from Electric Property	1,652,800	1,558,099
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	5,763,678	4,871,253
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	8,210,726	6,817,207
27	TOTAL Electric Operating Revenues	\$398,534,451	\$378,938,902

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Avista Corporation			

## ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
2,263,661	2,192,350	190,989	188,648	2
				3
2,012,263	1,955,438	21,329	21,121	4
811,568	819,602	890	894	5
17,566	17,613	287	277	6
				7
				8
11,846	12,511	40	44	9
5,116,904 (2)	4,997,514	213,535	210,984	10
1,908,420	2,051,527	38	39	11
7,025,324	7,049,041	213,573	211,023	12
				13
7,025,324	7,049,041	213,573	211,023	14

(1) Includes \$2,551,483 of unbilled revenues.

(2) Includes 25,259 MWH relating to unbilled revenues.

(3) Segregation of Commercial and Industrial made on basis of utilization of energy and not on size of account.

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
1	<b>(1) POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	208,515	101,304	
5	(501) Fuel	7,046,274	6,254,688	
6	(502) Steam Expenses	479,564	405,462	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred-Cr.	-	-	
9	(505) Electric Expenses	640,801	547,261	
10	(506) Miscellaneous Steam Power Expenses	379,795	397,531	
11	(507) Rents	-	10,419	
12	(509) Allowances	-	-	
12	<b>TOTAL Operation (Enter Total of Lines 4 thru 11)</b>	<b>8,754,948</b>	<b>7,716,666</b>	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	95,821	44,980	
15	(511) Maintenance of Structures	91,772	24,197	
16	(512) Maintenance of Boiler Plant	928,224	1,026,853	
17	(513) Maintenance of Electric Plant	173,211	453,814	
18	(514) Maintenance of Miscellaneous Steam Plant	219,018	143,897	
19	<b>TOTAL Maintenance (Enter Total of Lines 14 thru 18)</b>	<b>1,508,046</b>	<b>1,693,741</b>	
20	<b>TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)</b>	<b>10,262,994</b>	<b>9,410,407</b>	
21	<b>B. Nuclear Power Generation</b>			
22	Operation			
23	(517) Operation Supervision and Engineering	-	-	
24	(518) Fuel	-	-	
25	(519) Coolants and Water	-	-	
26	(520) Steam Expenses	-	-	
27	(521) Steam from Other Sources	-	-	
28	(Less) (522) Steam Transferred-Cr.	-	-	
29	(523) Electric Expenses	-	-	
30	(524) Miscellaneous Nuclear Power Expenses	-	-	
31	(525) Rents	-	-	
32	<b>TOTAL Operation (Enter Total of lines 23 thru 31)</b>	<b>-</b>	<b>-</b>	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering	-	-	
35	(529) Maintenance of Structures	-	-	
36	(530) Maintenance of Reactor Plant Equipment	-	-	
37	(531) Maintenance of Electric Plant	-	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
39	<b>TOTAL Maintenance (Enter Total of lines 34 thru 38)</b>	<b>-</b>	<b>-</b>	
40	<b>TOTAL Power Production Expenses-Nuclear Power (Enter total of lines 32 and 39)</b>	<b>-</b>	<b>-</b>	
41	<b>C. Hydraulic Power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering	670,387	712,679	
44	(536) Water for Power	3,012	3,205	
45	(537) Hydraulic Expenses	427,063	430,253	
46	(538) Electric Expenses	1,730,591	1,449,258	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	383,699	288,605	
48	(540) Rents	623,950	524,259	
49	<b>TOTAL Operation (Enter Total of lines 43 thru 48)</b>	<b>3,838,702</b>	<b>3,408,259</b>	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	119,656	132,738	
53	(542) Maintenance of Structures	52,185	63,928	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	241,913	379,315	
55	(544) Maintenance of Electric Plant	644,199	760,877	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	38,144	13,191	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1,096,096	1,350,048	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	4,934,798	4,758,307	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	19,157	22,155	
62	(547) Fuel	1,425,924	1,199,243	
63	(548) Generation Expenses	210,111	(127,329)	
64	(549) Miscellaneous Other Power Generation Expenses	88,142	78,459	
65	(550) Rents	-	4,595,054	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	1,743,334	5,767,582	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	204,208	141,148	
69	(552) Maintenance of Structures	57,925	40,463	
70	(553) Maintenance of Generating and Electric Plant	511,858	327,146	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	72,450	54,629	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	846,441	563,385	
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	2,589,775	6,330,967	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	115,915,237	102,325,342	
76	(556) System Control and Load Dispatching	651,642	644,160	
77	(557) Other Expenses	73,193,586	68,571,692	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	189,760,465	171,541,194	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	207,548,032	192,040,875	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	1,174,925	1,317,943	
83	(561) Load Dispatching	743,634	597,575	
84	(562) Station Expenses	116,601	95,773	
85	(563) Overhead Line Expenses	42,250	33,412	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	8,696,265	8,093,864	
88	(566) Miscellaneous Transmission Expenses	296,322	213,162	
89	(567) Rents	3,809	26,670	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	11,073,807	10,378,399	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	188,130	95,131	
93	(569) Maintenance of Structures	982	5,521	
94	(570) Maintenance of Station Equipment	707,234	652,554	
95	(571) Maintenance of Overhead Lines	99,407	47,638	
96	(572) Maintenance of Underground Lines	1,235	8,929	
97	(573) Maintenance of Miscellaneous Transmission Plant	-	2,882	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	996,988	812,655	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,070,795	11,191,054	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	419,066	475,003	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
103	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
104	(581) Load Dispatching	-	962	
105	(582) Station Expenses	159,164	135,396	
106	(583) Overhead Line Expenses	1,081,500	855,547	
107	(584) Underground Line Expenses	856,972	871,358	
108	(585) Street Lighting and Signal System Expenses	75,904	73,886	
109	(586) Meter Expenses	624,089	655,104	
110	(587) Customer Installations Expenses	133,917	136,216	
111	(588) Miscellaneous Distribution Expenses	1,873,917	1,653,658	
112	(589) Rents	149,926	237,262	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	5,374,455	5,094,393	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	349,562	285,304	
116	(591) Maintenance of Structures	962	13,225	
117	(592) Maintenance of Station Equipment	452,049	797,063	
118	(593) Maintenance of Overhead Lines	2,718,592	2,041,052	
119	(594) Maintenance of Underground Lines	579,741	527,023	
120	(595) Maintenance of Line Transformers	410,658	431,162	
121	(596) Maintenance of Street Lighting and Signal Systems	181,372	221,497	
122	(597) Maintenance of Meters	28,901	19,274	
123	(598) Maintenance of Miscellaneous Distribution Plant	1,228	865	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	4,723,065	4,336,465	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	10,097,519	9,430,857	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	Operation			
128	(901) Supervision	50,463	75,383	
129	(902) Meter Reading Expenses	1,677,804	1,553,594	
130	(903) Customer Records and Collection Expenses	4,905,477	4,702,360	
131	(904) Uncollectible Accounts	669,372	1,091,223	
132	(905) Miscellaneous Customer Accounts Expenses	400,877	553,773	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	7,703,993	7,976,333	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	Operation			
136	(907) Supervision	-	-	
137	(908) Customer Assistance Expenses	6,467,654	6,084,504	
138	(909) Informational and Instructional Expenses	99,373	53,067	
139	(910) Miscellaneous Customer Service and Informational Expenses	53,278	120,437	
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	6,620,305	6,258,007	
141	<b>6. SALES EXPENSES</b>			
142	Operation			
143	(911) Supervision	26,969	13,151	
144	(912) Demonstrating and Selling Expenses	544,172	424,678	
145	(913) Advertising Expenses	114,475	119,828	
146	(916) Miscellaneous Sales Expenses	43,685	59,644	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	729,302	617,301	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	Operation			
150	(920) Administrative and General Salaries	9,758,044	8,832,726	
151	(921) Office Supplies and Expenses	3,498,041	3,552,035	
152	(Less) (922) Administrative expenses Transferred-Credit	(14,097)	(17,559)	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	April 30, 2004	December 31, 2003
	(2) <input type="checkbox"/> A Resubmission		

## ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
154	(923) Outside Services Employed	4,759,409	5,503,788
155	(924) Property Insurance	561,295	378,266
156	(925) Injuries and Damages	1,662,259	1,256,183
157	(926) Employee Pensions and Benefits	513,695	497,431
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,375,001	1,617,708
160	(Less) (929) Duplicate Charges-Cr.	-	-
161	(930.1) General Advertising Expenses	-	2,388
162	(930.2) Miscellaneous General Expenses	1,594,858	1,676,171
163	(931) Rents	3,436,600	3,624,628
164	TOTAL Operation (Enter Total of lines 150 thru 163)	27,145,105	26,923,765
165	Maintenance		
166	(935) Maintenance of General Plant	2,061,461	1,991,004
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	29,206,566	28,914,770
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79,99,125,133,140,147,and 167)	273,976,513	256,429,198

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported construction employees in a footnote.  
for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric  
payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may  
2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equiva-  
cludes any special construction personnel, include such lents. Show the estimated number of equivalent employees  
employees on line 3, and show the number of such specie attributed to the electric department from joint functions.

1 Payroll Period Ended (Date) December 31, 2002	
2 Total Regular Full-Time Employees	405
3 Total Part-Time and Temporary Employees	43
4 Allocation of General Employees	368
5 Total Employees (See Note 1)	816

Name of Respondent	This report is: (1) (X) An Original	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(2) ( ) A Resubmission	04/30/2004	Dec. 31, 2003

## TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uni-form System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicating where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (pole miles) (In the case of underground lines, report circuit miles.)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		On structure of Line Designated (f)	On structure of Another Line (g)	
1	Group Sum		60	60		1.00		
2								
3	Group Sum		115	115		932.00		
4								
5	Beacon Sub #4	BPA Bell Sub	230	230	Steel Tower	1.00		1
6	Beacon Sub	BPA Bell Sub	230	230	H Type	5.00		1
7	Beacon Sub #5	BPA Bell Sub	230	230	H Type	6.00		1
8	Beacon	Cabinet Gorge Plant	230	230	Steel Tower		1.00	1
9	Beacon	Cabinet Gorge Plant	230	230	H Type	15.00		1
10	Beacon Sub	Lolo Sub	230	230	Steel Tower	1.00		1
11	Beacon Sub	Lolo Sub	230	230	H Type	26.00		1
12	North Lewiston	Walla Walla	230	230	Steel Tower	4.00		1
13	North Lewiston	Walla Walla	230	230	H Type	31.00		1
14	North Lewiston	Shawnee	230	230	Steel Tower	7.00		1
15	North Lewiston	Shawnee	230	230	H Type	26.00		1
16	Walla Walla	Wanapum	230	230	Alum.			1
17	Walla Walla	Wanapum	230	230	H Type	78.00		1
18								
19								
20	BPA Line	West Side Sub	230	230	Steel Pole	4.00		2
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1,137.00	1.00	15

Name of Respondent Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2004	Year of Report Dec. 31, 2003
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## TRANSMISSION STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, Land Rights, and clearing right-of-way)			Expenses, except Depreciation and Taxes				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	136,038	70,092	206,130		1,664	0	1,664	1
	4,127,861	44,939,546	49,067,407	133,914	139,352	500	273,766	2
795 McMASR							0	3
795 McMASR	17,912	309,929	327,841				0	4
1272 McMAL	30,323	392,837	423,160	0	0	0	0	5
795 McMASR							0	6
795 McMASR	49,689	529,598	579,287	0	0	0	0	7
795 McMASR							0	8
1272 McMAL	92,558	1,157,599	1,250,157	103	24,320	0	24,423	9
1272 McMAL							0	10
1272 McMAL	594,357	3,205,463	3,799,820	2,291	839	0	3,130	11
1272 McMAL							0	12
1272 McMAL	862,135	7,373,329	8,235,464				0	13
1272 McMAL							0	14
1272 McMAL	70,781	2,201,213	2,271,994	2,303	18,247	0	20,550	15
								16
1272 McMAL	36,461	587,224	623,685	0	0	0	0	17
								18
								19
								20
								21
								22
								23
								24
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								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	6,018,115	60,766,830	66,784,945	138,611	184,422	500	323,533	36



Data Request for Statistics Report

Line No		Total Company Operations		Washington Operations	
		Current Year	Prior Year	Current Year	Prior Year
1	Electric Service Revenues				
2					
3	Residential Sales	204783348	196156154	140383063	134189390
4	Commercial & Industrial Sales	279615207	262828585	177271057	172596859
5	Public Street & Highway Lighting	4769419	4682491	3291926	3241336
6	Interdepartmental Sales	864929	900386	752091	790713
7	Sales for Resale	74652692	64082272	68625588	61303397
8	Other Operating Revenues	87425855	55491115	8210726	6817207
9					
10					
11	Total Electric Service Revenues	652111450	584141003	398534451	378938902
12					
13	Disposition of Energy-Megawatt Hrs.				
14					
15	Residential Sales	3297859	3202948	2263661	2192350
16	Commercial & Industrial Sales	4704523	4355821	2823831	2775040
17	Public Street & Highway Lighting	25281	25163	17566	17613
18	Interdepartmental Sales	13503	14097	11846	12511
19	Sales for Resale	2075245	2215545	1908420	2051527
20	Energy Losses				
21					
22	Total Disposition of Energy	10116411	9813574	7025324	7049041
23					
24	Average Number of Electric Customers Per Month				
25					
26	Residential Sales	283497	279735	190989	188648
27	Commercial & Industrial Sales	37693	37330	22219	22015
28	Public Street & Highway Lighting	422	413	287	277
29	Interdepartmental Sales	66	70	40	44
30	Sales for Resale	47	46	38	39
31					
32					
33					
34	Miles of Transmission Pole Lines (Rounded)	2155	2154	2154	1899
35	Number of Line Transformers	101474	100148	74085	73813
36	Capacity of All Line Transforers (KVA - Rounded)	4002	3935	3187	3154
37	Number of Meters	324299	319638	217264	214501

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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  Dec. 31, 2003
Avista Corp			

## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$229,561,337	\$221,453,405
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$229,561,337	\$221,453,405

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$177,232,917	\$161,262,822	\$52,328,420	\$60,190,583			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
\$177,232,917	\$161,262,822	\$52,328,420	\$60,190,583		\$0	20

Name of Respondent  Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  Completed Dec. 31, 2003
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item  (a)	Total  (b)	Electric  (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	584,938,064	486,998,278	
4	Property Under Capital Leases	994,835		
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Investment in Kettle Falls			
8	TOTAL (Enter Total of lines 3 thru 7)	585,932,899	486,998,278	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	24,918,014	24,564,178	
12	Acquisition Adjustments	0	0	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12 )	610,850,913	511,562,456	
14	Accum. Prov. for Depr., Amort., & Depl.	0	0	
15	Net Utility Plant (Enter total of line 13 less 14)	610,850,913	511,562,456	
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation			
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights			
20	Accumulated Depreciation - Kettle Falls			
21	Amort. of Other Utility Plant			
22	TOTAL in Service (Enter Total of lines 18 thru 21)			
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Ent. Tot. of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adjustment	0	0	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	0	0	

Name of Respondent	This Report Is:	Date of Report	Year of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original	April 30, 2004	Completed Dec. 31, 2003
	(2) <input type="checkbox"/> A Resubmission		

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
92,975,373				4,964,413	3
				994,835	4
					5
					6
					7
92,975,373				5,959,248	8
					9
					10
353,836				0	11
					12
93,329,209				5,959,248	13
0					14
93,329,209				5,959,248	15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
0				0	33

Name of Respondent 2  Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  December 31, 2003
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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	14,698.00	
3	(302) Franchises and Consents	8,668,747.89	
4	(303) Miscellaneous Intangible Plant	0.00	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	8,683,445.89	0.00
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	0.00	
9	(311) Structures and Improvements	0.00	
10	(312) Boiler Plant Equipment	0.00	
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	0.00	
13	(315) Accessory Electric Equipment	0.00	
14	(316) Misc. Power Plant Equipment	0.00	
15	(317) Asset Retirement Costs for Steam Production	0.00	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0.00	0.00
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	0.00	
19	(321) Structures and Improvements	0.00	
20	(322) Reactor Plant Equipment	0.00	
21	(323) Turbogenerator Units	0.00	
22	(324) Accessory Electric Equipment	0.00	
23	(325) Misc. Power Plant Equipment	0.00	
24	(326) Asset Retirement Costs for Nuclear Production	0.00	
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0.00	0.00
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	5,466,103.73	6,972.47
28	(331) Structures and Improvements	9,716,133.50	56,303.84
29	(332) Reservoirs, Dams, and Waterways	21,605,672.34	0.00
30	(333) Water Wheels, Turbines, and Generators	29,779,786.55	59,157.59
31	(334) Accessory Electric Equipment	5,957,136.69	12,466.22
32	(335) Misc. Power Plant Equipment	2,595,038.19	3,066.40
33	(336) Roads, Railroads, and Bridges	1,098,564.01	0.00
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	76,218,435.01	137,966.52
36	D. Other Production Plant		
37	(340) Land and Land Rights	484,414.62	
38	(341) Structures and Improvements	324.80	5,318.66
39	(342) Fuel Holders, Products and Accessories	0.00	
40	(343) Prime Movers	3,645,119.31	13,208.72
41	(344) Generators	602,709.50	
42	(345) Accessory Electric Equipment	204,046.01	0.00

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			14,698.00	(301) 2
			8,668,747.89	(302) 3
			0.00	(303) 4
0.00	0.00	0.00	8,683,445.89	5
				6
				7
			0.00	(310) 8
			0.00	(311) 9
			0.00	(312) 10
			0.00	(313) 11
			0.00	(314) 12
			0.00	(315) 13
			0.00	(316) 14
			0.00	(317) 15
0.00	0.00	0.00	0.00	16
				17
			0.00	(320) 18
			0.00	(321) 19
			0.00	(322) 20
			0.00	(323) 21
			0.00	(324) 22
			0.00	(325) 23
			0.00	(326) 24
0.00	0.00	0.00	0.00	25
				26
	0.00	(66,592.03)	5,406,484.17	(330) 27
			9,772,437.34	(331) 28
			21,605,672.34	(332) 29
832,850.57			29,006,093.57	(333) 30
			5,969,602.91	(334) 31
			2,598,104.59	(335) 32
			1,098,564.01	(336) 33
			0.00	(337) 34
832,850.57	0.00	(66,592.03)	75,456,958.93	35
				36
			484,414.62	(340) 37
			5,643.46	(341) 38
			0.00	(342) 39
			3,658,328.03	(343) 40
			602,709.50	(344) 41
			204,046.01	(345) 42



Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003

## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
43	(346) Misc. Power Plant Equipment	0.00	
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 45)	4,936,614.24	18,527.38
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	81,155,049.25	156,493.90
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	3,935,782.81	23,881.12
49	(352) Structures and Improvements	3,698,658.67	24,413.05
50	(353) Station Equipment	46,512,290.22	1,990,869.59
51	(354) Towers and Fixtures	556,518.00	17.46
52	(355) Poles and Fixtures	34,910,902.14	516,698.53
53	(356) Overhead Conductors and Devices	22,600,697.54	370,745.75
54	(357) Underground Conduit	0.00	
55	(358) Underground Conductors and Devices	0.00	
56	(359) Roads and Trails	1,373,066.91	934.96
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	113,587,916.29	2,927,560.46
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	889,424.59	0.00
61	(361) Structures and Improvements	2,688,991.34	18,797.86
62	(362) Station Equipment	23,248,619.30	835,296.45
63	(363) Storage Battery Equipment	0.00	
64	(364) Poles, Towers, and Fixtures	57,845,012.23	2,844,126.28
65	(365) Overhead Conductors and Devices	40,534,358.68	1,457,925.05
66	(366) Underground Conduit	18,986,155.17	1,059,630.93
67	(367) Underground Conductors and Devices	28,271,944.98	1,325,348.75
68	(368) Line Transformers	43,295,470.57	1,224,350.44
69	(369) Services	30,394,473.00	1,834,563.41
70	(370) Meters	7,248,014.69	192,428.75
71	(371) Installations on Customer Premises	0.00	
72	(372) Leased Property on Customer Premises	0.00	
73	(373) Street Lighting and Signal Systems	8,260,415.11	556,292.60
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	261,662,879.66	11,348,760.52
76	5. GENERAL PLANT		
77	(389) Land and Land Rights	101,906.78	
78	(390) Structures and Improvements	971,713.06	
79	(391) Office Furniture and Equipment	0.00	
80	(392) Transportation Equipment	1,020,708.44	3,960.00
81	(393) Stores Equipment	30,139.80	
82	(394) Tools, Shop and Garage Equipment	403,200.89	8,747.62
83	(395) Laboratory Equipment	315,626.74	
84	(396) Power Operated Equipment	4,584,536.61	376,560.05
85	(397) Communication Equipment	901,269.43	152,807.32
86	(398) Miscellaneous Equipment	486.00	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	8,329,587.75	542,074.99
88	(399) Other Tangible Property	0.00	
89	(399.1) Asset Retirement Costs for General Plant		
90	TOTAL General Plant (Enter Total of lines 87 and 90)	8,329,587.75	542,074.99
91	TOTAL (Accounts 101 and 106)	473,418,878.84	14,974,889.87
92	(102) Electric Plant Purchased	0.00	
93	(Less) (102) Electric Plant Sold	0.00	
94	(103) Experimental Plant Unclassified	0.00	
95	TOTAL Electric Plant in Service	473,418,878.84	14,974,889.87

Name of Respondent	This Report Is:	Date of Report	Year of Report	
Avista Corp.	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)		
	(2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003	

  

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			0.00 (346)	43
			0.00 (347)	44
0.00	0.00	0.00	4,955,141.62	45
832,850.57	0.00	(66,592.03)	80,412,100.55	46
				47
			3,959,663.93 (350)	48
0.00			3,723,071.72 (352)	49
217,337.09		(53,914.98)	48,231,907.74 (353)	50
			556,535.46 (354)	51
34,424.99			35,393,175.68 (355)	52
32,549.09			22,938,894.20 (356)	53
			0.00 (357)	54
			0.00 (358)	55
			1,374,001.87 (359)	56
			0.00 (359.1)	57
284,311.17	0.00	(53,914.98)	116,177,250.60	58
				59
			889,424.59 (360)	60
11,291.72		9,472.67	2,705,970.15 (361)	61
361,949.68		779,568.93	24,501,535.00 (362)	62
			0.00 (363)	63
55,030.29			60,634,108.22 (364)	64
54,085.40			41,938,198.33 (365)	65
20,269.37			20,025,516.73 (366)	66
72,183.45			29,525,110.28 (367)	67
14,120.75		(182,211.49)	44,323,488.77 (368)	68
21,580.12			32,207,456.29 (369)	69
			7,440,443.44 (370)	70
			0.00 (371)	71
			0.00 (372)	72
29,914.84		0.00	8,786,792.87 (373)	73
			0.00 (374)	74
640,425.62	0.00	606,830.11	272,978,044.67	75
				76
			101,906.78 (389)	77
0.00			971,713.06 (390)	78
			0.00 (391)	79
28,001.05			996,667.39 (392)	80
			30,139.80 (393)	81
2,142.39			409,806.12 (394)	82
0.00			315,626.74 (395)	83
54,311.56			4,906,785.10 (396)	84
0.00		(39,771.82)	1,014,304.93 (397)	85
			486.00 (398)	86
84,455.00	0.00	(39,771.82)	8,747,435.92	87
			0.00 (399)	88
			0.00 (399.1)	89
84,455.00	0.00	(39,771.82)	8,747,435.92	90
1,842,042.36	0.00	446,551.28	486,998,277.63	91
			0.00 (102)	92
			0.00	93
			0.00 (103)	94
1,842,042.36	0.00	446,551.28	486,998,277.63	95

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	64,395,402	61,960,192
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	61,092,134	59,195,500
5	Large (or Industrial)	41,250,184	31,034,188
6	(444) Public Street and Highway Lighting	1,477,493	1,441,155
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	107,150	103,203
10	TOTAL Sales to Ultimate Consumers	168,322,363 (1)	153,734,238
11	(447) Sales for Resale	2,656,601	1,475,050
12	TOTAL Sales of Electricity	170,978,964	155,209,288
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	170,978,964	155,209,288
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	182,403	203,293
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	559,608	365,063
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	5,511,942	5,485,178
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	6,253,953	6,053,534
27	TOTAL Electric Operating Revenues	\$177,232,917	\$161,262,822

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report Dec. 31, 2003	
Avista Corporation				
ELECTRIC OPERATING REVENUES (Account 400) (Continued)				
<p>4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>				
MEGAWATT HOURS SOLD			AVG. NO. OF CUSTOMERS PER MONTH	
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Line No.
				1
1,034,089	1,010,456	92,499	91,076	2
				3
907,139	881,248	14,949	14,788	4
973,525	699,502	524	526	5
7,715	7,550	135	136	6
				7
				8
1,573	1,490	19	19	9
2,924,041 (2)	2,600,246	108,126	106,545	10
87,763	99,265	3	3	11
3,011,804	2,699,511	108,129	106,548	12
				13
3,011,804	2,699,511	108,129	106,548	14
<p>(1) Includes \$1,467,978 of unbilled revenues.</p> <p>(2) Includes 18,148 MWH relating to unbilled revenues.</p> <p>(3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.</p>				

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation		April 30, 2004	Dec. 31, 2003 State of Idaho

### SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the mWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification

(such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue (cents) per KWH Sold (f)
1	<b>RESIDENTIAL SALES (440)</b>					
2	1 Residential Service	1,004,248	61,036,871	88,734	11,318	6.08
3	2 Residential Service	0	0			
4	3 Residential Service	0	0			
5	12 Res. & Farm Gen. Service	13,141	1,252,075	3,286	3,999	9.53
6	22 Res. & Farm Lg. Gen. Service	6,775	387,494	14	483,929	5.72
7	30 Pumping-Special					
8	32 Res. & Farm Pumping Service	2,471	178,536	465	5,314	7.23
9	48 Res. & Farm Area Lighting	1,399	220,392			15.75
10	49 Area Lighting-High-Press.	266	56,939			21.41
11	56 Centralia Credit					
12	95 Wind Power		22,997			
13	73 Residential Service					
14	74 Residential Service					
15	76 Residential Service					
16	77 Residential Service					
17	79 Residential Service					
18	58 Tax Adjustment		692,299			
19	Total	1,028,300	63,847,603	92,499	11,117	6.23
20	Residential-Unbilled	5,789	547,799	0		
21	<b>COMMERCIAL SALES (442)</b>					
22	2 General Service					
23	3 General Service					
24	11 General Service	217,104	18,509,125	12,894	16,838	8.53
25	19 Contract-General Service					
26	21 Large General Service	582,586	36,128,242	1,693	344,115	6.20
27	25 Extra Lg. Gen. Service	74,155	2,971,282	3	24,718,333	4.01
28	28 Contract-Extra Large Service					
29	31 Pumping Service	19,539	1,201,005	359	54,426	6.15
30	47 Area Lighting-Sod. Vap.	1,513	169,780			11.22
31	49 Area Lighting-High-Press.	2,113	351,200			16.62
32	56 Centralia Credit					
33	95 Wind Power		5,861			
34	73 General Service					
35	74 Large General Service					
36	75 Large General Service					
37	76 Large General Service					
38	77 General Service					
39	79 Area Light-High Press.					
40	58 Tax Adjustment		972,127			
41	Total	897,010	60,308,622	14,949	60,005	6.73
42	Commercial-Unbilled	10,129	783,512	0		
43	Total Billed	1,925,310	124,156,225	107,448		6.45
44	Total Unbilled Rev. (See Instr. 6)	15,918	1,331,311	0		8.36
45	<b>TOTAL</b>	1,941,228	125,487,536	107,448		6.46

Name of Respondent	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation		April 30, 2004	Dec. 31, 2003 State of Idaho

### SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the mWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue (cents) per KWH Sold (f)
1	<b>INDUSTRIAL SALES (442)</b>					
2	2 General Service					
3	3 General Service					
4	8 Lg Gen Time of Use					
5	11 General Service	2,638	242,627	134	19,687	9.20
6	21 Large General Service	98,162	5,960,451	99	991,535	6.07
7	25 Extra Lg. Gen. Service	837,962	32,870,882	12	69,830,167	3.92
8	28 Contract-Extra Large Service					
9	29 Contract Lg. Gen. Service					
10	30 Pumping Service -Special					
11	31 Pumping Service	28,742	1,720,352	229	125,511	5.99
12	32 Pumping Svc Res & Frm	3,663	211,591	50	73,260	5.78
13	47 Area Lighting-Sod. Vap.	79	8,382			10.61
14	49 Area Lighting-High-Press.	49	7,398			15.10
15	56 Centralia Credit					
16	72 General Service					
17	73 General Service					
18	74 Large General Service					
19	75 Large General Service					
20	76 Pumping Service					
21	77 General Service					
22	78 Lg Gen Tim of Use					
23	58 Tax Adjustment		91,834			
24	Total	971,295	41,113,517	524	1,853,616	4.24
25	Industrial-Unbilled	2,230	136,667	0		
26						
27	<b>STREET AND HWY LIGHTING (444)</b>					
28	11 General Service	82	7,279	11	7,455	8.88
29	41 Co.-Owned St. Lt. Service	126	15,400	5	25,200	12.22
30	42 Co.-Owned St. Lt. Service					
31	High-Press. Sod. Vap.	5,773	1,296,639	87	66,356	22.46
32	43 Cust.-Owned St. Lt. Energy					
33	and Maint. Service	127	11,708	3	42,333	9.22
34	44 Cust.-Owned St. Lt. Energy					
35	and Maint. Svce.-High-	479	56,951	17	28,176	11.89
36	Press. Sod. Vap.					
37	45 Cust.Owned St. Lt. Energy Service	283	14,062	3	94,333	4.97
38	46 Cust.Owned St. Lt. Energy Service					
39	High-Press. Sod. Vap.	845	55,803	9	93,889	6.60
40	56 Centralia Credit					
41	58 Tax Adjustment		19,651			
42	Total	7,715	1,477,493	135	57,148	5.78
43	Street and Hwy Lighting-Unbilled					
44	Total Billed	2,904,320	166,747,235	108,107		5.74
45	Total Unbilled Rev. (See Instr. 6)	18,148	1,467,978	0		8.09
46	TOTAL	2,922,468	168,215,213	108,107		5.76

Name of Respondent  Avista Corporation	This Report Is: <input checked="" type="checkbox"/> An Original  <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  Dec. 31, 2003 State of Idaho
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### SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the mWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale which is reported on pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue (cents) per KWH Sold (f)
1	<b>OTHER SALES TO PUBLIC</b>					
2	<b>AUTHORITIES (445)</b>					
3	None					
4						
5	<b>INTERDEPARTMENTAL</b>					
6	<b>SALES (448)</b>	1,573	107,150	19	82,789	6.81
7	58 Tax Adjustment					
8	Total	1,573	107,150	19	82,789	6.81
9						
10	<b>SALES FOR RESALE (447) (1)</b>					
11	61 Sales to Other Utilities - WA					
12	61 Sales to Other Utilities - ID	87,763	2,656,601	3	29,254,333	3.03
13	61 Sales to Other Utilities - MT					
14	Total	87,763	2,656,601	3	29,254,333	3.03
15						
16						
17	Note: Sch. 61 is a state assigned rate schedule for Sales/Resale					
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	Total Billed	2,993,656	169,510,986	108,129	27,686	5.66
40	Total Unbilled Rev.	18,148	1,467,978	0		8.09
41	TOTAL	3,011,804	170,978,964	108,129	27,854	5.68

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
1	<b>(1) POWER PRODUCTION EXPENSES</b>			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	47,896	58	
5	(501) Fuel	15,904	97	
6	(502) Steam Expenses	-	-	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred-Cr.	-	-	
9	(505) Electric Expenses	-	-	
10	(506) Miscellaneous Steam Power Expenses	984	5,280	
11	(507) Rents	-	-	
	(509) Allowances	-	-	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	64,784	5,435	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	1,033	-	
15	(511) Maintenance of Structures	-	-	
16	(512) Maintenance of Boiler Plant	-	646	
17	(513) Maintenance of Electric Plant	-	-	
18	(514) Maintenance of Miscellaneous Steam Plant	-	-	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	1,033	646	
20	TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)	65,818	6,081	
21	B. Nuclear Power Generation			
22	Operation	-	-	
23	(517) Operation Supervision and Engineering	-	-	
24	(518) Fuel	-	-	
25	(519) Coolants and Water	-	-	
26	(520) Steam Expenses	-	-	
27	(521) Steam from Other Sources	-	-	
28	(Less) (522) Steam Transferred-Cr.	-	-	
29	(523) Electric Expenses	-	-	
30	(524) Miscellaneous Nuclear Power Expenses	-	-	
31	(525) Rents	-	-	
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-	
33	Maintenance	-	-	
34	(528) Maintenance Supervision and Engineering	-	-	
35	(529) Maintenance of Structures	-	-	
36	(530) Maintenance of Reactor Plant Equipment	-	-	
37	(531) Maintenance of Electric Plant	-	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-	
40	TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 32 and 39)	-	-	
41	C. Hydraulic Power Generation			
42	Operation			
43	(535) Operation Supervision and Engineering	353,432	437,025	
44	(536) Water for Power	14,873	23,089	
45	(537) Hydraulic Expenses	950,441	574,410	
46	(538) Electric Expenses	1,054,525	942,033	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	114,854	132,841	
48	(540) Rents	21,465	31,463	
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,509,590	2,140,862	



Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	179,599	81,990	
53	(542) Maintenance of Structures	133,730	54,799	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	422,581	342,441	
55	(544) Maintenance of Electric Plant	748,671	528,001	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	24,257	1,037	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1,508,838	1,008,267	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	4,018,428	3,149,129	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	5,926	199	
62	(547) Fuel	1,842,060	2,765,021	
63	(548) Generation Expenses	115,980	155,859	
64	(549) Miscellaneous Other Power Generation Expenses	168,142	198,292	
65	(550) Rents	4,681,993	4,804,624	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	6,814,101	7,923,995	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	16,489	32,265	
69	(552) Maintenance of Structures	2	279	
70	(553) Maintenance of Generating and Electric Plant	173,048	242,502	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	26,602	38,508	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	216,141	313,555	
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	7,030,243	8,237,550	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	17,936,341	7,519,969	
76	(556) System Control and Load Dispatching	343,535	360,456	
77	(557) Other Expenses	38,777,038	40,652,260	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	57,056,914	48,532,685	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	68,171,402	59,925,445	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering	602,288	704,980	
83	(561) Load Dispatching	392,032	334,388	
84	(562) Station Expenses	32,150	20,001	
85	(563) Overhead Line Expenses	46,894	51,749	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	156,948	155,300	
88	(566) Miscellaneous Transmission Expenses	130,046	88,500	
89	(567) Rents	31,441	16,544	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	1,391,798	1,371,462	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	60,323	37,951	
93	(569) Maintenance of Structures	518	1,214	
94	(570) Maintenance of Station Equipment	412,380	420,292	
95	(571) Maintenance of Overhead Lines	518,067	43,668	
96	(572) Maintenance of Underground Lines	-	-	
97	(573) Maintenance of Miscellaneous Transmission Plant	-	-	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	991,289	503,125	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	2,383,087	1,874,587	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	221,647	200,979	

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)		
103	<b>3. DISTRIBUTION EXPENSES (Continued)</b>				
104	(581) Load Dispatching	-	498		
105	(582) Station Expenses	152,065	103,775		
106	(583) Overhead Line Expenses	486,284	375,656		
107	(584) Underground Line Expenses	444,010	441,336		
108	(585) Street Lighting and Signal System Expenses	100,589	93,641		
109	(586) Meter Expenses	540,866	479,998		
110	(587) Customer Installations Expenses	186,607	138,047		
111	(588) Miscellaneous Distribution Expenses	1,175,994	779,543		
112	(589) Rents	106,579	125,798		
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,414,641	2,739,272		
114	Maintenance				
115	(590) Maintenance Supervision and Engineering	228,691	158,418		
116	(591) Maintenance of Structures	5,665	15,644		
117	(592) Maintenance of Station Equipment	168,647	139,735		
118	(593) Maintenance of Overhead Lines	2,051,732	1,297,717		
119	(594) Maintenance of Underground Lines	270,860	206,248		
120	(595) Maintenance of Line Transformers	146,770	121,491		
121	(596) Maintenance of Street Lighting and Signal Systems	61,426	57,347		
122	(597) Maintenance of Meters	9,565	6,370		
123	(598) Maintenance of Miscellaneous Distribution Plant	80,519	146,168		
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	3,023,875	2,149,137		
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	6,438,517	4,888,410		
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>				
127	Operation				
128	(901) Supervision	25,566	38,246		
129	(902) Meter Reading Expenses	816,292	767,387		
130	(903) Customer Records and Collection Expenses	2,485,375	2,484,156		
131	(904) Uncollectible Accounts	339,129	553,647		
132	(905) Miscellaneous Customer Accounts Expenses	194,132	278,230		
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	3,860,494	4,121,666		
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>				
135	Operation				
136	(907) Supervision	-	-		
137	(908) Customer Assistance Expenses	4,113,578	3,900,766		
138	(909) Informational and Instructional Expenses	46,061	25,068		
139	(910) Miscellaneous Customer Service and Informational Expenses	26,992	61,105		
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	4,186,632	3,986,939		
141	<b>6. SALES EXPENSES</b>				
142	Operation				
143	(911) Supervision	13,664	6,672		
144	(912) Demonstrating and Selling Expenses	355,498	285,383		
145	(913) Advertising Expenses	56,767	63,219		
146	(916) Miscellaneous Sales Expenses	22,132	30,261		
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	448,060	385,536		
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>				
149	Operation				
150	(920) Administrative and General Salaries	5,551,269	4,775,270		
151	(921) Office Supplies and Expenses	2,005,335	1,942,377		
152	(Less) (922) Administrative expenses Transferred-Credit	(8,125)	(9,641)		

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	2,742,032	3,025,237	
155	(924) Property Insurance	323,498	207,702	
156	(925) Injuries and Damages	548,566	358,350	
157	(926) Employee Pensions and Benefits	240,868	273,447	
158	(927) Franchise Requirements	4,975	6,250	
159	(928) Regulatory Commission Expenses	1,549,933	1,420,922	
160	(Less) (929) Duplicate Charges-Cr.	-	-	
161	(930.1) General Advertising Expenses	-	3,296	
162	(930.2) Miscellaneous General Expenses	999,375	970,584	
163	(931) Rents	1,980,699	1,990,250	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	<b>15,938,425</b>	<b>14,964,043</b>	
165	<b>Maintenance</b>			
166	(935) Maintenance of General Plant	1,148,188	1,011,136	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)</b>	<b>17,086,614</b>	<b>15,975,179</b>	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79,99,125,133,140,147,and 167)</b>	<b>102,574,807</b>	<b>91,157,762</b>	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported: construction employees in a footnote. for the payroll period ending nearest to October 31, or any department from joint functions of combination utilities may</p> <p>2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivalent employees on line 3, and show the number of such special employees attributed to the electric department from joint functions.</p>	
1 Payroll Period Ended (Date)	December 31, 2002
2 Total Regular Full-Time Employees	85
3 Total Part-Time and Temporary Employees	7
4 Allocation of General Employees	234
5 Total Employees (See Note 1)	326

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Name of Respondent		This Report Is:	Date of Report	State of Montana Year of Report
Avista Corp		(1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)  April 30, 2004	  Dec. 31, 2003
<b>STATEMENT OF INCOME FOR THE YEAR</b>				
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122 for important notes regarding the statement of income or any account thereof.</p> </div> <div style="width: 48%;"> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year</p> </div> </div>				
Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year  (c)	Previous Year  (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$4,548,133	\$2,651,422
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$4,548,133	\$2,651,422

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report Dec. 31, 2003
Avista Corp			

## STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$4,548,133	\$2,651,422					2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
\$4,548,133	\$2,651,422	\$0	\$0		\$0	20

Name of Respondent 3  Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  December 31, 2003
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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	0.00	
3	(302) Franchises and Consents	6,415,526.31	
4	(303) Miscellaneous Intangible Plant	194,175.26	(174.58)
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	6,609,701.57	(174.58)
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	1,307,498.74	
9	(311) Structures and Improvements	99,570,102.12	1,034,733.36
10	(312) Boiler Plant Equipment	117,184,829.86	2,004,494.28
11	(313) Engines and Engine Driven Generators	0.00	
12	(314) Turbogenerator Units	31,301,778.40	1,171,235.25
13	(315) Accessory Electric Equipment	13,480,702.64	
14	(316) Misc. Power Plant Equipment	12,642,512.42	73,634.84
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	275,487,424.18	4,284,097.73
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	0.00	0.00
19	(321) Structures and Improvements	0.00	0.00
20	(322) Reactor Plant Equipment	0.00	0.00
21	(323) Turbogenerator Units	0.00	0.00
22	(324) Accessory Electric Equipment	0.00	0.00
23	(325) Misc. Power Plant Equipment	0.00	0.00
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0.00	0.00
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	40,189,009.38	682,957.62
28	(331) Structures and Improvements	11,425,003.93	8,598.10
29	(332) Reservoirs, Dams, and Waterways	32,085,880.05	908,386.74
30	(333) Water Wheels, Turbines, and Generators	30,894,593.23	500,143.98
31	(334) Accessory Electric Equipment	10,281,601.73	1,063,065.39
32	(335) Misc. Power Plant Equipment	2,611,254.64	19,260.49
33	(336) Roads, Railroads, and Bridges	217,282.95	(83.76)
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 35)	127,704,625.91	3,182,328.56
36	D. Other Production Plant		
37	(340) Land and Land Rights	0.00	0.00
38	(341) Structures and Improvements	0.00	0.00
39	(342) Fuel Holders, Products and Accessories	0.00	0.00
40	(343) Prime Movers	0.00	0.00
41	(344) Generators	0.00	0.00
42	(345) Accessory Electric Equipment	0.00	0.00

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	State of Montana Year of Report	
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003	
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>					
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>			<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			0.00	(301)	2
			6,415,526.31	(302)	3
			194,000.68	(303)	4
0.00	0.00	0.00	6,609,526.99		5
					6
					7
		(3,583.56)	1,303,915.18	(310)	8
		(878,643.95)	99,726,191.53	(311)	9
			119,189,324.14	(312)	10
			0.00	(313)	11
			32,473,013.65	(314)	12
			13,480,702.64	(315)	13
			12,716,147.26	(316)	14
			0.00	(317)	15
0.00	0.00	(882,227.51)	278,889,294.40		16
					17
			0.00	(320)	18
			0.00	(321)	19
			0.00	(322)	20
			0.00	(323)	21
			0.00	(324)	22
			0.00	(325)	23
			0.00	(326)	24
0.00	0.00	0.00	0.00		25
					26
			40,871,967.00	(330)	27
575.37			11,433,026.66	(331)	28
			32,994,266.79	(332)	29
204,500.06			31,190,237.15	(333)	30
37,132.34			11,307,534.78	(334)	31
			2,630,515.13	(335)	32
			217,199.19	(336)	33
			(337)		34
242,207.77	0.00	0.00	130,644,746.70		35
					36
			0.00	(340)	37
			0.00	(341)	38
			0.00	(342)	39
			0.00	(343)	40
			0.00	(344)	41
			0.00	(345)	42



Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	State of Montana Year of Report
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
43	(346) Misc. Power Plant Equipment	0.00	0.00	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44)	0.00	0.00	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	403,192,050.09	7,466,426.29	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	883,384.46	0.00	
49	(352) Structures and Improvements	456,643.16	3,103.87	
50	(353) Station Equipment	15,839,576.00	183,136.27	
51	(354) Towers and Fixtures	16,012,151.38	0.00	
52	(355) Poles and Fixtures	7,162,522.38	8,631.85	
53	(356) Overhead Conductors and Devices	15,744,095.36	429.49	
54	(357) Underground Conduit	0.00	0.00	
55	(358) Underground Conductors and Devices	0.00	0.00	
56	(359) Roads and Trails	367,476.22	0.00	
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	56,465,848.96	195,301.48	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	0.00	0.00	
61	(361) Structures and Improvements	15,880.70	0.00	
62	(362) Station Equipment	151,641.07	0.00	
63	(363) Storage Battery Equipment	0.00	0.00	
64	(364) Poles, Towers, and Fixtures	10,079.51	0.00	
65	(365) Overhead Conductors and Devices	6,675.89	0.00	
66	(366) Underground Conduit	46.37	0.00	
67	(367) Underground Conductors and Devices	637.37	0.00	
68	(368) Line Transformers	896.72	0.00	
69	(369) Services	127.36	0.00	
70	(370) Meters	28.71	0.00	
71	(371) Installations on Customer Premises	0.00	0.00	
72	(372) Leased Property on Customer Premises	0.00	0.00	
73	(373) Street Lighting and Signal Systems	0.00	0.00	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	186,013.70	0.00	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	0.00	0.00	
78	(390) Structures and Improvements	0.00	0.00	
79	(391) Office Furniture and Equipment	0.00	0.00	
80	(392) Transportation Equipment	0.00	0.00	
81	(393) Stores Equipment	0.00	0.00	
82	(394) Tools, Shop and Garage Equipment	0.00	0.00	
83	(395) Laboratory Equipment	0.00	0.00	
84	(396) Power Operated Equipment	0.00	0.00	
85	(397) Communication Equipment	7,501.37	11,282.33	
86	(398) Miscellaneous Equipment	0.00	0.00	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	7,501.37	11,282.33	
88	(399) Other Tangible Property	0.00		
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87 thru 89)	7,501.37	11,282.33	
91	TOTAL (Accounts 101 and 106)	466,461,115.69	7,672,835.52	
92	(102) Electric Plant Purchased	0.00		
93	(Less) (102) Electric Plant Sold	0.00		
94	(103) Experimental Plant Unclassified	0.00		
95	TOTAL Electric Plant in Service	466,461,115.69	7,672,835.52	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
Avista Corp.				
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			0.00 (346)	43
			0.00 (347)	44
0.00	0.00	0.00	0.00	45
242,207.77	0.00	(882,227.51)	409,534,041.10	46
				47
			883,384.46 (350)	48
			459,747.03 (352)	49
			16,022,712.27 (353)	50
			16,012,151.38 (354)	51
			7,171,154.23 (355)	52
			15,744,524.85 (356)	53
			0.00 (357)	54
			0.00 (358)	55
			367,476.22 (359)	56
			0.00 (359.1)	57
0.00	0.00	0.00	56,661,150.44	58
				59
			0.00 (360)	60
			15,880.70 (361)	61
			151,641.07 (362)	62
			0.00 (363)	63
			10,079.51 (364)	64
			6,675.89 (365)	65
			46.37 (366)	66
			637.37 (367)	67
			896.72 (368)	68
			127.36 (369)	69
			28.71 (370)	70
			0.00 (371)	71
			0.00 (372)	72
			0.00 (373)	73
			0.00 (374)	74
0.00	0.00	0.00	186,013.70	75
				76
			0.00 (389)	77
			0.00 (390)	78
			0.00 (391)	79
			0.00 (392)	80
			0.00 (393)	81
			0.00 (394)	82
			0.00 (395)	83
			0.00 (396)	84
		(11,285.57)	7,498.13 (397)	85
			0.00 (398)	86
0.00	0.00	(11,285.57)	7,498.13	87
			0.00 (399)	88
			0.00 (399.1)	89
0.00	0.00	(11,285.57)	7,498.13	90
242,207.77	0.00	(893,513.08)	472,998,230.36	91
			0.00 (102)	92
			0.00	93
			0.00 (103)	94
242,207.77	0.00	(893,513.08)	472,998,230.36	95

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account  (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for
			Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	4,883	6,572
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	1,832	2,038
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	5,688	6,470
10	TOTAL Sales to Ultimate Consumers	12,403 (1)	15,080
11	(447) Sales for Resale	3,370,503	1,303,825
12	TOTAL Sales of Electricity	3,382,906	1,318,905
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	3,382,906	1,318,905
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	47,277	69,501
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,117,950	1,263,016
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	1,165,227	1,332,517
27	TOTAL Electric Operating Revenues	\$4,548,133	\$2,651,422

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report Dec. 31, 2003
Avista Corporation			

## ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
109	142	9	11	2
				3
28	31	1	1	4
				5
				6
				7
				8
84	96	7	7	9
221 (2)	269	17	19	10
79,062	64,753	6	4	11
79,283	65,022	23	23	12
				13
79,283	65,022	23	23	14

(1) Includes \$(0) of unbilled revenues.

(2) Includes 0 MWH relating to unbilled revenues.

(3) Segregation of Commercial and Industrial made on basis of utilization of energy and not on size of account.

Name of Respondent		This Report Is:	Date of Report	Year of Report
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original	April 30, 2004	December 31, 2003
		(2) <input type="checkbox"/> A Resubmission		
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
1	<b>(1) POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	58,596	113,175	
5	(501) Fuel	10,959,960	9,276,929	
6	(502) Steam Expenses	1,050,888	410,316	
7	(503) Steam from Other Sources	4,329	2,878	
8	(Less) (504) Steam Transferred-Cr.	-	-	
9	(505) Electric Expenses	51,895	43,146	
10	(506) Miscellaneous Steam Power Expenses	1,137,676	2,581,593	
11	(507) Rents	15,952	51,624	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	13,279,294	12,479,661	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	227,825	170,192	
15	(511) Maintenance of Structures	365,816	304,675	
16	(512) Maintenance of Boiler Plant	2,694,708	2,127,583	
17	(513) Maintenance of Electric Plant	744,792	585,659	
18	(514) Maintenance of Miscellaneous Steam Plant	426,457	275,240	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	4,459,598	3,463,349	
20	TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)	17,738,893	15,943,009	
21	<b>B. Nuclear Power Generation</b>			
22	Operation			
23	(517) Operation Supervision and Engineering	-	-	
24	(518) Fuel	-	-	
25	(519) Coolants and Water	-	-	
26	(520) Steam Expenses	-	-	
27	(521) Steam from Other Sources	-	-	
28	(Less) (522) Steam Transferred-Cr.	-	-	
29	(523) Electric Expenses	-	-	
30	(524) Miscellaneous Nuclear Power Expenses	-	-	
31	(525) Rents	-	-	
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering	-	-	
35	(529) Maintenance of Structures	-	-	
36	(530) Maintenance of Reactor Plant Equipment	-	-	
37	(531) Maintenance of Electric Plant	-	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-	
40	TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 32 and 39)	-	-	
41	<b>C. Hydraulic Power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering	162,209	82,509	
44	(536) Water for Power	857,399	676,861	
45	(537) Hydraulic Expenses	739,349	344,833	
46	(538) Electric Expenses	753,785	699,041	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	45,387	51,458	
48	(540) Rents	-	-	
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,558,129	1,854,702	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	38,195	13,524	
53	(542) Maintenance of Structures	157,802	51,141	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	453,746	13,244	
55	(544) Maintenance of Electric Plant	772,919	540,767	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	63,166	9,232	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1,485,828	627,909	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	4,043,957	2,482,611	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	-	-	
62	(547) Fuel	-	-	
63	(548) Generation Expenses	-	-	
64	(549) Miscellaneous Other Power Generation Expenses	-	-	
65	(550) Rents	-	155	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	-	155	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	-	-	
70	(553) Maintenance of Generating and Electric Plant	-	-	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	(53)	186	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	(53)	186	
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	(53)	341	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	15,081,107	5,436,777	
76	(556) System Control and Load Dispatching	-	-	
77	(557) Other Expenses	-	-	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	15,081,107	5,436,777	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	36,863,904	23,862,738	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering	7,855	31,762	
83	(561) Load Dispatching	31,887	34,101	
84	(562) Station Expenses	7,009	14,495	
85	(563) Overhead Line Expenses	19,744	27,251	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	225,975	192,064	
88	(566) Miscellaneous Transmission Expenses	-	-	
89	(567) Rents	79,792	72,225	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	372,262	371,898	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	5,896	5,210	
93	(569) Maintenance of Structures	244	11,700	
94	(570) Maintenance of Station Equipment	78,256	114,942	
95	(571) Maintenance of Overhead Lines	77,853	22,911	
96	(572) Maintenance of Underground Lines	-	-	
97	(573) Maintenance of Miscellaneous Transmission Plant	-	-	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	162,250	154,762	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	534,512	526,660	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	-	-	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
103	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
104	(581) Load Dispatching	-	-	
105	(582) Station Expenses	697	230	
106	(583) Overhead Line Expenses	-	-	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	-	-	
109	(586) Meter Expenses	-	-	
110	(587) Customer Installations Expenses	-	-	
111	(588) Miscellaneous Distribution Expenses	113	-	
112	(589) Rents	100	-	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	910	230	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	438	-	
116	(591) Maintenance of Structures	-	89	
117	(592) Maintenance of Station Equipment	1,319	600	
118	(593) Maintenance of Overhead Lines	412	-	
119	(594) Maintenance of Underground Lines	-	-	
120	(595) Maintenance of Line Transformers	-	-	
121	(596) Maintenance of Street Lighting and Signal Systems	-	-	
122	(597) Maintenance of Meters	-	-	
123	(598) Maintenance of Miscellaneous Distribution Plant	-	-	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	2,168	690	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	3,078	920	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	Operation			
128	(901) Supervision	-	-	
129	(902) Meter Reading Expenses	-	-	
130	(903) Customer Records and Collection Expenses	-	-	
131	(904) Uncollectible Accounts	-	-	
132	(905) Miscellaneous Customer Accounts Expenses	-	-	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	-	-	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	Operation			
136	(907) Supervision	-	-	
137	(908) Customer Assistance Expenses	-	-	
138	(909) Informational and Instructional Expenses	7,118	29,962	
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-	
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	7,118	29,962	
141	<b>6. SALES EXPENSES</b>			
142	Operation			
143	(911) Supervision	-	-	
144	(912) Demonstrating and Selling Expenses	-	-	
145	(913) Advertising Expenses	-	-	
146	(916) Miscellaneous Sales Expenses	-	-	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-	-	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	Operation			
150	(920) Administrative and General Salaries	-	-	
151	(921) Office Supplies and Expenses	75	-	
152	(Less) (922) Administrative expenses Transferred-Credit	-	-	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	-	-	
155	(924) Property Insurance	290,664	260,236	
156	(925) Injuries and Damages	6,687	10,213	
157	(926) Employee Pensions and Benefits	381	-	
158	(927) Franchise Requirements	-	-	
159	(928) Regulatory Commission Expenses	775,588	947,154	
160	(Less) (929) Duplicate Charges-Cr.	-	-	
161	(930.1) General Advertising Expenses	-	-	
162	(930.2) Miscellaneous General Expenses	1,531	-	
163	(931) Rents	-	-	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	1,074,925	1,217,602	
165	Maintenance			
166	(935) Maintenance of General Plant	10,997	8,491	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	1,085,922	1,226,093	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79,99,125,133,140,147,and 167)	38,494,534	25,646,374	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>	
<p>1. The data on number of employees should be reported construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may</p> <p>2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivalent includes any special construction personnel, include such persons. Show the estimated number of equivalent employees employees on line 3, and show the number of such persons attributed to the electric department from joint functions.</p>	
1 Payroll Period Ended (Date)	December 31, 2002
2 Total Regular Full-Time Employees	31
3 Total Part-Time and Temporary Employees	4
4 Allocation of General Employees	0
5 Total Employees (See Note 1)	35



Name of Respondent  Avista Corp	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  Dec. 31, 2003
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## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$72,075,587	\$41,982,801
3	Operating Expenses			
4	Operation Expenses (500-935)	320-325		
5	Maintenance Expenses (500-935)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$72,075,587	\$41,982,801

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$71,795,949	\$41,287,857	\$279,638	\$694,944			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
\$71,795,949	\$41,287,857	\$279,638	\$694,944		\$0	20

Name of Respondent 4  Avista Corp.	This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  December 31, 2003
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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an

estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	0.00	0.00
3	(302) Franchises and Consents	0.00	0.00
4	(303) Miscellaneous Intangible Plant	10,945,927.60	348,043.01
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	10,945,927.60	348,043.01
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	0.00	0.00
9	(311) Structures and Improvements	0.00	0.00
10	(312) Boiler Plant Equipment	0.00	0.00
11	(313) Engines and Engine Driven Generators	0.00	0.00
12	(314) Turbogenerator Units	0.00	0.00
13	(315) Accessory Electric Equipment	0.00	0.00
14	(316) Misc. Power Plant Equipment	0.00	0.00
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0.00	0.00
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights	0.00	0.00
19	(321) Structures and Improvements	0.00	0.00
20	(322) Reactor Plant Equipment	0.00	0.00
21	(323) Turbogenerator Units	0.00	0.00
22	(324) Accessory Electric Equipment	0.00	0.00
23	(325) Misc. Power Plant Equipment	0.00	0.00
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0.00	0.00
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	0.00	0.00
28	(331) Structures and Improvements	0.00	0.00
29	(332) Reservoirs, Dams, and Waterways	0.00	0.00
30	(333) Water Wheels, Turbines, and Generators	0.00	0.00
31	(334) Accessory Electric Equipment	0.00	0.00
32	(335) Misc. Power Plant Equipment	0.00	0.00
33	(336) Roads, Railroads, and Bridges	0.00	0.00
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	0.00	0.00
36	D. Other Production Plant		
37	(340) Land and Land Rights	0.00	0.00
38	(341) Structures and Improvements	0.00	0.00
39	(342) Fuel Holders, Products and Accessories	0.00	0.00
40	(343) Prime Movers	0.00	0.00
41	(344) Generators	0.00	0.00
42	(345) Accessory Electric Equipment	0.00	0.00

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>		<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			0.00	(301) 2
			0.00	(302) 3
103,328.39			11,190,642.22	(303) 4
103,328.39	0.00	0.00	11,190,642.22	5
				6
				7
			0.00	(310) 8
			0.00	(311) 9
			0.00	(312) 10
			0.00	(313) 11
			0.00	(314) 12
			0.00	(315) 13
			0.00	(316) 14
			0.00	(317) 15
0.00	0.00	0.00	0.00	16
				17
			0.00	(320) 18
			0.00	(321) 19
			0.00	(322) 20
			0.00	(323) 21
			0.00	(324) 22
			0.00	(325) 23
			0.00	(326) 24
0.00	0.00	0.00	0.00	25
				26
			0.00	(330) 27
			0.00	(331) 28
			0.00	(332) 29
			0.00	(333) 30
			0.00	(334) 31
			0.00	(335) 32
			0.00	(336) 33
			0.00	(337) 34
0.00	0.00	0.00	0.00	35
				36
			0.00	(340) 37
			0.00	(341) 38
			0.00	(342) 39
			0.00	(343) 40
			0.00	(344) 41
			0.00	(345) 42

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
43	(346) Misc. Power Plant Equipment	0.00		
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44)	0.00	0.00	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	0.00	0.00	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	0.00	0.00	
49	(352) Structures and Improvements	0.00	0.00	
50	(353) Station Equipment	0.00	1,800.00	
51	(354) Towers and Fixtures	0.00	0.00	
52	(355) Poles and Fixtures	0.00	0.00	
53	(356) Overhead Conductors and Devices	0.00	0.00	
54	(357) Underground Conduit	0.00	0.00	
55	(358) Underground Conductors and Devices	0.00	0.00	
56	(359) Roads and Trails	0.00	0.00	
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	0.00	1,800.00	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	0.00	0.00	
61	(361) Structures and Improvements	0.00	0.00	
62	(362) Station Equipment	0.00	0.00	
63	(363) Storage Battery Equipment	0.00	0.00	
64	(364) Poles, Towers, and Fixtures	0.00	0.00	
65	(365) Overhead Conductors and Devices	0.00	0.00	
66	(366) Underground Conduit	0.00	0.00	
67	(367) Underground Conductors and Devices	0.00	0.00	
68	(368) Line Transformers	0.00	0.00	
69	(369) Services	0.00	0.00	
70	(370) Meters	0.00	0.00	
71	(371) Installations on Customer Premises	0.00	0.00	
72	(372) Leased Property on Customer Premises	0.00	0.00	
73	(373) Street Lighting and Signal Systems	0.00	0.00	
74	(374) Asset Retirement Costs for Distribution Plant	0.00		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	0.00	0.00	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	22,774.22	0.00	
78	(390) Structures and Improvements	555,177.05	0.00	
79	(391) Office Furniture and Equipment	100,504.63	45,897.79	
80	(392) Transportation Equipment	3,796,118.67	(199,208.04)	
81	(393) Stores Equipment	47,103.71	0.00	
82	(394) Tools, Shop and Garage Equipment	1,280,080.52	27,045.96	
83	(395) Laboratory Equipment	2,270,529.25	83,325.98	
84	(396) Power Operated Equipment	4,001,300.48	665,164.17	
85	(397) Communication Equipment	13,686,347.66	1,519,464.27	
86	(398) Miscellaneous Equipment	1,252.56	0.00	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	25,761,188.75	2,141,690.13	
88	(399) Other Tangible Property	0.00	0.00	
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87 thru 89)	25,761,188.75	2,141,690.13	
91	TOTAL (Accounts 101 and 106)	36,707,116.35	2,491,533.14	
92	(102) Electric Plant Purchased	0.00		
93	(Less) (102) Electric Plant Sold	0.00		
94	(103) Experimental Plant Unclassified	0.00		
95	TOTAL Electric Plant in Service	36,707,116.35	2,491,533.14	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			0.00 (346)	43
			0.00 (347)	44
0.00	0.00	0.00	0.00	45
0.00	0.00	0.00	0.00	46
				47
			0.00 (350)	48
			0.00 (352)	49
		0.00	1,800.00 (353)	50
			0.00 (354)	51
			0.00 (355)	52
			0.00 (356)	53
			0.00 (357)	54
			0.00 (358)	55
			0.00 (359)	56
			0.00 (359.1)	57
0.00	0.00	0.00	1,800.00	58
				59
			0.00 (360)	60
			0.00 (361)	61
			0.00 (362)	62
			0.00 (363)	63
			0.00 (364)	64
			0.00 (365)	65
			0.00 (366)	66
			0.00 (367)	67
			0.00 (368)	68
			0.00 (369)	69
			0.00 (370)	70
			0.00 (371)	71
			0.00 (372)	72
			0.00 (373)	73
			0.00 (374)	74
0.00	0.00	0.00	0.00	75
				76
			22,774.22 (389)	77
28,693.02		71,968.07	598,452.10 (390)	78
			146,402.42 (391)	79
82,869.74		173,715.64	3,687,756.53 (392)	80
			47,103.71 (393)	81
36,365.96			1,270,760.52 (394)	82
8,679.86			2,345,175.37 (395)	83
86,169.06			4,580,295.59 (396)	84
38,579.36		255,348.92	15,422,581.49 (397)	85
			1,252.56 (398)	86
281,357.00	0.00	501,032.63	28,122,554.51	87
			0.00 (399)	88
			0.00 (399.1)	89
281,357.00	0.00	501,032.63	28,122,554.51	90
384,685.39	0.00	501,032.63	39,314,996.73	91
			0.00 (102)	92
			0.00	93
			0.00 (103)	94
384,685.39	0.00	501,032.63	39,314,996.73	95

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales		
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)		
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers		
11	(447) Sales for Resale		
12	TOTAL Sales of Electricity		
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds		
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property		
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	71,795,949	41,287,857
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	71,795,949	41,287,857
27	TOTAL Electric Operating Revenues	\$71,795,949	\$41,287,857

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 30, 2004	Dec. 31, 2003

## ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14



Name of Respondent  Avista Corp.		This Report Is: # <input checked="" type="checkbox"/> An Original # <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
1	<b>(1) POWER PRODUCTION EXPENSES</b>			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	-	-	
5	(501) Fuel	-	-	
6	(502) Steam Expenses	-	-	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred-Cr.	-	-	
9	(505) Electric Expenses	-	-	
10	(506) Miscellaneous Steam Power Expenses	-	-	
11	(507) Rents	-	-	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	-	-	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	-	-	
15	(511) Maintenance of Structures	-	-	
16	(512) Maintenance of Boiler Plant	-	-	
17	(513) Maintenance of Electric Plant	-	-	
18	(514) Maintenance of Miscellaneous Steam Plant	-	-	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	-	-	
20	TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)	-	-	
21	B. Nuclear Power Generation			
22	Operation			
23	(517) Operation Supervision and Engineering	-	-	
24	(518) Fuel	-	-	
25	(519) Coolants and Water	-	-	
26	(520) Steam Expenses	-	-	
27	(521) Steam from Other Sources	-	-	
28	(Less) (522) Steam Transferred-Cr.	-	-	
29	(523) Electric Expenses	-	-	
30	(524) Miscellaneous Nuclear Power Expenses	-	-	
31	(525) Rents	-	-	
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering	-	-	
35	(529) Maintenance of Structures	-	-	
36	(530) Maintenance of Reactor Plant Equipment	-	-	
37	(531) Maintenance of Electric Plant	-	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-	
40	TOTAL Power Production Expenses-Nuclear Power(Enter total of lines 32 and 39)	-	-	
41	C. Hydraulic Power Generation			
42	Operation			
43	(535) Operation Supervision and Engineering	-	-	
44	(536) Water for Power	-	-	
45	(537) Hydraulic Expenses	-	-	
46	(538) Electric Expenses	-	-	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	-	-	
48	(540) Rents	-	-	
49	TOTAL Operation (Enter Total of lines 43 thru 48)	-	-	

Name of Respondent  Avista Corp.		This Report Is: # <input checked="" type="checkbox"/> An Original # <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	-	-	
53	(542) Maintenance of Structures	-	-	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	-	-	
55	(544) Maintenance of Electric Plant	-	-	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	-	-	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	-	-	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	-	-	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	-	-	
62	(547) Fuel	-	-	
63	(548) Generation Expenses	-	-	
64	(549) Miscellaneous Other Power Generation Expenses	-	-	
65	(550) Rents	-	-	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	-	-	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	-	-	
70	(553) Maintenance of Generating and Electric Plant	-	-	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	-	-	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	-	-	
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	-	-	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	-	-	
76	(556) System Control and Load Dispatching	-	-	
77	(557) Other Expenses	-	-	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	-	-	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	-	-	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering	-	-	
83	(561) Load Dispatching	-	-	
84	(562) Station Expenses	-	-	
85	(563) Overhead Line Expenses	-	-	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	-	-	
88	(566) Miscellaneous Transmission Expenses	-	-	
89	(567) Rents	-	-	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	-	-	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	-	-	
93	(569) Maintenance of Structures	-	-	
94	(570) Maintenance of Station Equipment	-	-	
95	(571) Maintenance of Overhead Lines	-	-	
96	(572) Maintenance of Underground Lines	-	-	
97	(573) Maintenance of Miscellaneous Transmission Plant	-	-	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	-	-	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	-	-	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	-	-	

Name of Respondent  Avista Corp.		This Report Is: # <input checked="" type="checkbox"/> An Original # <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
103	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
104	(581) Load Dispatching	-	-	
105	(582) Station Expenses	-	-	
106	(583) Overhead Line Expenses	-	-	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	-	-	
109	(586) Meter Expenses	-	-	
110	(587) Customer Installations Expenses	-	-	
111	(588) Miscellaneous Distribution Expenses	-	-	
112	(589) Rents	-	-	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	-	-	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	-	-	
116	(591) Maintenance of Structures	-	-	
117	(592) Maintenance of Station Equipment	-	-	
118	(593) Maintenance of Overhead Lines	-	-	
119	(594) Maintenance of Underground Lines	-	-	
120	(595) Maintenance of Line Transformers	-	-	
121	(596) Maintenance of Street Lighting and Signal Systems	-	-	
122	(597) Maintenance of Meters	-	-	
123	(598) Maintenance of Miscellaneous Distribution Plant	-	-	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	-	-	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	-	-	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	Operation			
128	(901) Supervision	-	-	
129	(902) Meter Reading Expenses	-	-	
130	(903) Customer Records and Collection Expenses	-	-	
131	(904) Uncollectible Accounts	-	-	
132	(905) Miscellaneous Customer Accounts Expenses	-	-	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	-	-	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	Operation			
136	(907) Supervision	-	-	
137	(908) Customer Assistance Expenses	-	-	
138	(909) Informational and Instructional Expenses	-	-	
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-	
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	-	-	
141	<b>6. SALES EXPENSES</b>			
142	Operation			
143	(911) Supervision	-	-	
144	(912) Demonstrating and Selling Expenses	-	-	
145	(913) Advertising Expenses	-	-	
146	(916) Miscellaneous Sales Expenses	-	-	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-	-	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	Operation			
150	(920) Administrative and General Salaries	-	-	
151	(921) Office Supplies and Expenses	-	-	
152	(Less) (922) Administrative expenses Transferred-Credit	-	-	

Name of Respondent  Avista Corp.		This Report Is: # <input checked="" type="checkbox"/> An Original # <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	-	-	
155	(924) Property Insurance	-	-	
156	(925) Injuries and Damages	-	-	
157	(926) Employee Pensions and Benefits	-	-	
158	(927) Franchise Requirements	-	-	
159	(928) Regulatory Commission Expenses	-	57,296.14	
160	(Less) (929) Duplicate Charges-Cr.	-	-	
161	(930.1) General Advertising Expenses	-	-	
162	(930.2) Miscellaneous General Expenses	-	-	
163	(931) Rents	-	-	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	-	57,296.14	
165	Maintenance			
166	(935) Maintenance of General Plant	-	-	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)</b>	-	57,296.14	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 164 and 166)</b>	-	57,296.14	
	<b>79,99,125,133,140,147,and 167)</b>			

#### NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may

2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivalents any special construction personnel, include such amounts. Show the estimated number of equivalent employees employees on line 3, and show the number of such special attributed to the electric department from joint functions.

1 Payroll Period Ended (Date) December 31, 2002	
2 Total Regular Full-Time Employees	0
3 Total Part-Time and Temporary Employees	0
4 Allocation of General Employees	0
5 Total Employees (See Note 1)	0

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003
Avista Corp			

## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400) Note (1)	300-301	\$68,218,847	\$71,530,615
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		
12	Income Taxes - Federal (409.1)	262-263		
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
16	Investment Tax Credit Adj. - Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$68,218,847	\$71,530,615

Note: (1) Information other than operating revenue not available by state.

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003
Avista Corp			

## STATEMENT OF INCOME FOR THE YEAR

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
		\$68,218,847	\$71,530,615			2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
		\$68,218,847	\$71,530,615			20

Name of Respondent 4  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)  April 30, 2004	Year of Report  December 31, 2003
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)					
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Accounts 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 5. Classify Account 106 according to prescribed accounts, on an			estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the		
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization	0.00			
3	(302) Franchises and Consents	0.00			
4	(303) Miscellaneous Intangible Plant	0.00	1,205.20		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	0.00	1,205.20		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	0.00			
9	(311) Structures and Improvements	0.00			
10	(312) Boiler Plant Equipment	0.00			
11	(313) Engines and Engine Driven Generators	0.00			
12	(314) Turbogenerator Units	0.00			
13	(315) Accessory Electric Equipment	0.00			
14	(316) Misc. Power Plant Equipment	0.00			
15	(317) Asset Retirement Costs for Steam Production				
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0.00	0.00		
17	B. Nuclear Production Plant				
18	(320) Land and Land Rights	0.00			
19	(321) Structures and Improvements	0.00			
20	(322) Reactor Plant Equipment	0.00			
21	(323) Turbogenerator Units	0.00			
22	(324) Accessory Electric Equipment	0.00			
23	(325) Misc. Power Plant Equipment	0.00			
24	(326) Asset Retirement Costs for Nuclear Production				
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0.00	0.00		
26	C. Hydraulic Production Plant				
27	(330) Land and Land Rights	0.00			
28	(331) Structures and Improvements	0.00			
29	(332) Reservoirs, Dams, and Waterways	0.00			
30	(333) Water Wheels, Turbines, and Generators	0.00			
31	(334) Accessory Electric Equipment	0.00			
32	(335) Misc. Power Plant Equipment	0.00			
33	(336) Roads, Railroads, and Bridges	0.00			
34	(337) Asset Retirement Costs for Hydraulic Production				
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	0.00	0.00		
36	D. Other Production Plant				
37	(340) Land and Land Rights	0.00			
38	(341) Structures and Improvements	0.00	7,157,486.77		
39	(342) Fuel Holders, Products and Accessories	0.00	12,605,456.32		
40	(343) Prime Movers	0.00			
41	(344) Generators	0.00	75,863,344.31		
42	(345) Accessory Electric Equipment	0.00	8,246,378.48		

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>		<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			0.00 (301)	2
			0.00 (302)	3
			1,205.20 (303)	4
0.00	0.00	0.00	1,205.20	5
				6
				7
			0.00 (310)	8
			0.00 (311)	9
			0.00 (312)	10
			0.00 (313)	11
			0.00 (314)	12
			0.00 (315)	13
			0.00 (316)	14
			0.00 (317)	15
0.00	0.00	0.00	0.00	16
				17
			0.00 (320)	18
			0.00 (321)	19
			0.00 (322)	20
			0.00 (323)	21
			0.00 (324)	22
			0.00 (325)	23
			0.00 (326)	24
0.00	0.00	0.00	0.00	25
				26
			0.00 (330)	27
			0.00 (331)	28
			0.00 (332)	29
			0.00 (333)	30
			0.00 (334)	31
			0.00 (335)	32
			0.00 (336)	33
			0.00 (337)	34
0.00	0.00	0.00	0.00	35
				36
			0.00 (340)	37
			7,157,486.77 (341)	38
			12,605,456.32 (342)	39
			0.00 (343)	40
			75,863,344.31 (344)	41
			8,246,378.48 (345)	42



Name of Respondent		This Report Is:	Date of Report	Year of Report
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	April 30, 2004	December 31, 2003

  

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
43	(346) Misc. Power Plant Equipment	0.00	655,667.74	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Production Plant (Enter Total of lines 37 thru 44)	0.00	104,528,333.62	
46	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45)	0.00	104,528,333.62	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	17,554.41	42,747.57	
49	(352) Structures and Improvements	0.00		
50	(353) Station Equipment	0.00	4,439,918.62	
51	(354) Towers and Fixtures	0.00		
52	(355) Poles and Fixtures	993,471.79		
53	(356) Overhead Conductors and Devices	291,386.39		
54	(357) Underground Conduit	0.00		
55	(358) Underground Conductors and Devices	0.00		
56	(359) Roads and Trails	0.00		
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,302,412.59	4,482,666.19	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	0.00		
61	(361) Structures and Improvements	0.00		
62	(362) Station Equipment	0.00		
63	(363) Storage Battery Equipment	0.00		
64	(364) Poles, Towers, and Fixtures	0.00		
65	(365) Overhead Conductors and Devices	0.00		
66	(366) Underground Conduit	0.00		
67	(367) Underground Conductors and Devices	0.00		
68	(368) Line Transformers	0.00		
69	(369) Services	0.00		
70	(370) Meters	0.00		
71	(371) Installations on Customer Premises	0.00		
72	(372) Leased Property on Customer Premises	0.00		
73	(373) Street Lighting and Signal Systems	0.00		
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	0.00	0.00	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	0.00		
78	(390) Structures and Improvements	0.00		
79	(391) Office Furniture and Equipment	0.00		
80	(392) Transportation Equipment	0.00		
81	(393) Stores Equipment	0.00		
82	(394) Tools, Shop and Garage Equipment	0.00		
83	(395) Laboratory Equipment	0.00		
84	(396) Power Operated Equipment	0.00		
85	(397) Communication Equipment	0.00	124.19	
86	(398) Miscellaneous Equipment	0.00		
87	SUBTOTAL (Enter Total of lines 77 thru 86)	0.00	124.19	
88	(399) Other Tangible Property	0.00		
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 88 and 89)	0.00	124.19	
91	TOTAL (Accounts 101 and 106)	1,302,412.59	109,012,329.20	
92	(102) Electric Plant Purchased	0.00		
93	(Less) (102) Electric Plant Sold	0.00		
94	(103) Experimental Plant Unclassified	0.00		
95	TOTAL Electric Plant in Service	1,302,412.59	109,012,329.20	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2004	Year of Report December 31, 2003	
Avista Corp.				
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			655,667.74	(346) 43
			0.00	(347) 44
0.00	0.00	0.00	104,528,333.62	45
0.00	0.00	0.00	104,528,333.62	46
				47
			60,301.98	(350) 48
			0.00	(352) 49
			4,439,918.62	(353) 50
			0.00	(354) 51
			993,471.79	(355) 52
			291,386.39	(356) 53
			0.00	(357) 54
			0.00	(358) 55
			0.00	(359) 56
			0.00	(359.1) 57
0.00	0.00	0.00	5,785,078.78	58
				59
			0.00	(360) 60
			0.00	(361) 61
			0.00	(362) 62
			0.00	(363) 63
			0.00	(364) 64
			0.00	(365) 65
			0.00	(366) 66
			0.00	(367) 67
			0.00	(368) 68
			0.00	(369) 69
			0.00	(370) 70
			0.00	(371) 71
			0.00	(372) 72
			0.00	(373) 73
			0.00	(374) 74
0.00	0.00	0.00	0.00	75
				76
			0.00	(389) 77
			0.00	(390) 78
			0.00	(391) 79
			0.00	(392) 80
			0.00	(393) 81
			0.00	(394) 82
			0.00	(395) 83
			0.00	(396) 84
			124.19	(397) 85
			0.00	(398) 86
0.00	0.00	0.00	124.19	87
			0.00	(399) 88
			0.00	(399.1) 89
0.00	0.00	0.00	124.19	90
0.00	0.00	0.00	110,314,741.79	91
			0.00	(102) 92
			0.00	93
			0.00	(103) 94
0.00	0.00	0.00	110,314,741.79	95

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
1	<b>(1) POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	39	-	
5	(501) Fuel	97	-	
6	(502) Steam Expenses	-	-	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred-Cr.	-	-	
9	(505) Electric Expenses	-	-	
10	(506) Miscellaneous Steam Power Expenses	-	-	
11	(507) Rents	-	-	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	136	-	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	-	-	
15	(511) Maintenance of Structures	-	-	
16	(512) Maintenance of Boiler Plant	-	-	
17	(513) Maintenance of Electric Plant	-	-	
18	(514) Maintenance of Miscellaneous Steam Plant	-	-	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	-	-	
20	TOTAL Power Production Expenses-Steam Plant (Enter Total of lines 12 and 19)	136	-	
21	<b>B. Nuclear Power Generation</b>			
22	Operation			
23	(517) Operation Supervision and Engineering	-	-	
24	(518) Fuel	-	-	
25	(519) Coolants and Water	-	-	
26	(520) Steam Expenses	-	-	
27	(521) Steam from Other Sources	-	-	
28	(Less) (522) Steam Transferred-Cr.	-	-	
29	(523) Electric Expenses	-	-	
30	(524) Miscellaneous Nuclear Power Expenses	-	-	
31	(525) Rents	-	-	
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering	-	-	
35	(529) Maintenance of Structures	-	-	
36	(530) Maintenance of Reactor Plant Equipment	-	-	
37	(531) Maintenance of Electric Plant	-	-	
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-	
40	TOTAL Power Production Expenses-Nuclear Power (Enter total of lines 32 and 39)	-	-	
41	<b>C. Hydraulic Power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering	-	-	
44	(536) Water for Power	-	-	
45	(537) Hydraulic Expenses	-	-	
46	(538) Electric Expenses	-	-	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	-	-	
48	(540) Rents	-	-	
49	TOTAL Operation (Enter Total of lines 43 thru 48)	-	-	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Avista Corp.		(1) <input checked="" type="checkbox"/> An Original	April 30, 2004	December 31, 2003
		(2) <input type="checkbox"/> A Resubmission		
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	-	-	
53	(542) Maintenance of Structures	-	-	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	-	-	
55	(544) Maintenance of Electric Plant	-	-	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	-	-	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	-	-	
58	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 49 and 57)	-	-	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	260,519	-	
62	(547) Fuel	15,495,035	2,799	
63	(548) Generation Expenses	196,151	-	
64	(549) Miscellaneous Other Power Generation Expenses	8,207	-	
65	(550) Rents	28,755	-	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	15,988,667	2,799	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	2,244	-	
69	(552) Maintenance of Structures	-	-	
70	(553) Maintenance of Generating and Electric Plant	975,702	-	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	38,168	-	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,016,114	-	
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	17,004,781	-	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	-	-	
76	(556) System Control and Load Dispatching	-	-	
77	(557) Other Expenses	94,669	283,453	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	94,669	283,453	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73 and 78)	17,099,586	283,453	
80	2. TRANSMISSION EXPENSES		-	
81	Operation		-	
82	(560) Operation Supervision and Engineering	-	-	
83	(561) Load Dispatching	-	-	
84	(562) Station Expenses	1,070	-	
85	(563) Overhead Line Expenses	-	-	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	-	-	
88	(566) Miscellaneous Transmission Expenses	-	-	
89	(567) Rents	-	-	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	1,070	-	
91	Maintenance		-	
92	(568) Maintenance Supervision and Engineering	-	-	
93	(569) Maintenance of Structures	-	-	
94	(570) Maintenance of Station Equipment	-	-	
95	(571) Maintenance of Overhead Lines	-	-	
96	(572) Maintenance of Underground Lines	-	-	
97	(573) Maintenance of Miscellaneous Transmission Plant	-	-	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	-	-	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	1,070	-	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	-	-	

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report  April 30, 2004	  January 0, 1900
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>					
Line No.	Account (a)	Amount for Current Year (b)			
103	<b>3. DISTRIBUTION EXPENSES (Continued)</b>				-
104	(581) Load Dispatching	-			-
105	(582) Station Expenses	-			-
106	(583) Overhead Line Expenses	-			-
107	(584) Underground Line Expenses	-			-
108	(585) Street Lighting and Signal System Expenses	-			-
109	(586) Meter Expenses	-			-
110	(587) Customer Installations Expenses	-			-
111	(588) Miscellaneous Distribution Expenses	-			-
112	(589) Rents	-			-
113	TOTAL Operation (Enter Total of lines 102 thru 112)	-			-
114	Maintenance				-
115	(590) Maintenance Supervision and Engineering	-			-
116	(591) Maintenance of Structures	-			-
117	(592) Maintenance of Station Equipment	-			-
118	(593) Maintenance of Overhead Lines	-			-
119	(594) Maintenance of Underground Lines	-			-
120	(595) Maintenance of Line Transformers	-			-
121	(596) Maintenance of Street Lighting and Signal Systems	-			-
122	(597) Maintenance of Meters	-			-
123	(598) Maintenance of Miscellaneous Distribution Plant	-			-
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	-			-
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	-			-
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>				-
127	Operation				-
128	(901) Supervision	-			-
129	(902) Meter Reading Expenses	-			-
130	(903) Customer Records and Collection Expenses	-			-
131	(904) Uncollectible Accounts	-			-
132	(905) Miscellaneous Customer Accounts Expenses	-			-
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	-			-
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>				-
135	Operation				-
136	(907) Supervision	-			-
137	(908) Customer Assistance Expenses	-			-
138	(909) Informational and Instructional Expenses	-			-
139	(910) Miscellaneous Customer Service and Informational Expenses	-			-
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	-			-
141	<b>6. SALES EXPENSES</b>				-
142	Operation				-
143	(911) Supervision	-			-
144	(912) Demonstrating and Selling Expenses	-			-
145	(913) Advertising Expenses	-			-
146	(916) Miscellaneous Sales Expenses	-			-
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-			-
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>				-
149	Operation				-
150	(920) Administrative and General Salaries	-			-
151	(921) Office Supplies and Expenses	-			-
152	(Less) (922) Administrative expenses Transferred-Credit	-			-

Name of Respondent  Avista Corp.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report  April 30, 2004	Year of Report  December 31, 2003
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Prior Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	-	-	
155	(924) Property Insurance	-	-	
156	(925) Injuries and Damages	-	-	
157	(926) Employee Pensions and Benefits	-	-	
158	(927) Franchise Requirements	-	-	
159	(928) Regulatory Commission Expenses	-	-	
160	(Less) (929) Duplicate Charges-Cr.	-	-	
161	(930.1) General Advertising Expenses	-	-	
162	(930.2) Miscellaneous General Expenses	-	-	
163	(931) Rents	-	-	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	-	-	
165	<b>Maintenance</b>			
166	(935) Maintenance of General Plant	-	-	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)</b>	-	-	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 150 thru 167)</b>	17,100,656	283,452.96	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>	
<p>1. The data on number of employees should be reported construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may</p> <p>2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivalent includes any special construction personnel, include such persons. Show the estimated number of equivalent employees employees on line 3, and show the number of such persons attributed to the electric department from joint functions.</p>	
1 Payroll Period Ended (Date)	December 31, 2002
2 Total Regular Full-Time Employees	0
3 Total Part-Time and Temporary Employees	0
4 Allocation of General Employees	0
5 Total Employees (See Note 1)	0